
DIGEST

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HB 631 Original

2022 Regular Session

Green

Abstract: Provides that any changes or corrections made by the tax commission through an order or judgment shall be effective until the next reassessment and shall be applicable to any order submitted or any judgment issued prior to or during 2020.

Present law provides that the tax commission (commission) may change or correct assessments of property for the purpose of making the assessments conform to the true and correct valuation, not to exceed the property's actual cash value. Further provides this change or correction may be made by the commission at any time prior to when the tax has actually been paid.

Present law provides that to make a change or correction, the commission must issue written instructions to the assessor to make the changes and the assessor must collect the tax in accordance with the change or correction.

Present law provides that when the tax commission makes a change or correction, a copy of the instructions shall be forwarded to the auditor and a copy shall be forwarded to the taxpayer by registered mail with a return receipt which shall serve as sufficient notice.

Present law provides the written instructions related to a change or correction of the assessment require the tax collector to collect all taxes according to the change and provide the tax assessor with the authority to make any necessary deduction or increase on the tax roll.

Proposed law retains present law but requires the tax assessor to make any necessary deduction or increase on the tax roll when a change or correction is made.

Proposed law provides that any changes made pursuant to present law or made in an order or judgment from the commission shall be effective until the next reassessment as required by present law. Further provides that proposed law shall be applicable only to orders or judgments submitted or issued prior to or during 2020, unless the change occurred in accordance with the reassessment as provided for in present law.

(Amends R.S. 47:1990)